

SECOND REGULAR SESSION

SENATE BILL NO. 896

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR WALLINGFORD.

Read 1st time February 19, 2014, and ordered printed.

TERRY L. SPIELER, Secretary.

6124S.01I

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to transient guest taxes in certain counties.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Chapter 67, RSMo, is amended by adding thereto one new
2 section, to be known as section 67.1021, to read as follows:

**67.1021. The governing body of any county of the third
2 classification without a township form of government and with more
3 than eighteen thousand but fewer than twenty thousand inhabitants
4 and with a city of the fourth classification with more than eight
5 thousand but fewer than nine thousand inhabitants as the county seat
6 may impose a tax on the charge for all sleeping rooms paid by the
7 transient guests of hotels or motels situated in the county. The tax
8 authorized by this section shall be not more than five percent per
9 occupied room per night. The tax shall not be effective unless the
10 governing body submits to the voters of the county at a state general
11 or primary election a proposal to authorize the governing body of the
12 county to impose a tax under this section. The tax authorized by this
13 section shall be in addition to the charge for the sleeping room and
14 shall be in addition to any and all taxes imposed by law. Such tax shall
15 be stated separately from all other charges and taxes. As used in this
16 section, "transient guests" mean a person or persons who occupy a room
17 or rooms in a hotel or motel for thirty-one days or less during any
18 calendar quarter.**

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